

**Senate File 264 - Introduced**

SENATE FILE 264

BY R. SMITH

**A BILL FOR**

1 An Act exempting dance school and dance studio services from  
2 the sales and use tax.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1     Section 1. Section 423.2, subsection 6, paragraph m, Code  
2 2021, is amended by striking the paragraph.

3                                   EXPLANATION

4             The inclusion of this explanation does not constitute agreement with  
5             the explanation's substance by the members of the general assembly.

6     This bill exempts dance school and dance studio services  
7 from the sales and use tax.